



2021-2022 SECOND INTERIM REPORT

26316 Hesperian Blvd. Hayward, CA 94545 • (510) 293-2906 • www.edenrop.org

Board Meeting: Thursday, March 3, 2022

JOINT POWERS AGREEMENT BETWEEN

Castro Valley Unified School District
Hayward Unified School District
San Leandro Unified School District
San Lorenzo Unified School District

ADMINISTRATORS

Linda Granger, Superintendent
Anthony Oum, Fiscal Services Administrator



EdenAreaROP

2021-2022 SECOND INTERIM REPORT

The FY 2021-2022 Second Interim Report, driven by California Education Code 42130, states that “The superintendent of each school district shall ... submit two reports to the governing board of the district during each fiscal year... The second report shall cover the period ending January 31. Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported.” Furthermore, California Education Code 42131(a)(1) states that “the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year.” Therefore, information provided in this Second Interim Report accounts for changes made between the First Interim Report (October 31st) and the closure of the accounting period of January 31, 2022, using the most current information available.

Fund 010 – General Fund: Highlights of Changes

Eden Area ROP FY 2021-2022 projected revenues are \$15,634,036 and projected expenses are \$15,953,915, offset by \$319,879 of reserve funds. This deficit spending is a result of planned carryover of grant funds from prior year, with the use of one-time funds occurring this fiscal year, and continued COVID related expenses. Additionally, the FY 2021-2022 Second Interim Report does not reflect the \$4,770,349 award, that was deposited on 11/15/2021, from the California Department of Education for the COVID-19 Supplemental Funding for Regional Occupational Centers and Programs. The accept and appropriate board item went to Board on February 3, 2022 (Action Item E), after the January 31st cut off date of this report.

Major Changes to Revenue:

- \$15,000 grant for CTE TEACH per MOU with Colton Redlands Yucaipa Occupational Program (CRY-ROP) (Board approval on 12/09/2021 – Consent Item G).
- \$2,790 of additional funding for Virtual Work-Based Learning Service from East Bay Municipal Utility District (EBMUD) (Board approval 12/09/2021 – Consent Item E).

Major Changes to Expenditure:

- \$88,950 for the procurement of Infinite Campus (Board approval 12/09/2021 – Action Item D).
- \$135,000 to address operational needs, including increase legal fees.
- \$16,000 for materials, supplies and equipment.

Changes to revenues and expenditures are summarized as follows:

From Adopted Budget to Second Interim Report

FY 2021-2022	Adopted Budget	Second Interim Report	Difference
Revenue	\$11,596,115	\$15,634,036	\$4,037,921
Expenditures	\$11,331,879	\$15,953,915	\$4,622,036
Difference	\$264,236	<\$319,879>	<\$584,115>

Fund 010 General Fund: Multi-Year Projection

The multi-year projection (MYP) shows deficit spending for the current FY due to the mid-year changes, but surplus for the two subsequent out FYs. Also built into these assumptions are step and column increases, its anticipated effect on employee benefits, and Planning COLA as projected by School Services of California's SSC School District and Charter School Financial Projection Dartboard – 2022-2023 Governor's Budget dated 01/17/2022. As more knowns come into play, MYP are adjusted accordingly, whilst continuing to monitor activity throughout the current fiscal year.

	FY 2021-2022 Second Interim	FY 2022-2023 Projection	FY 2023-2024 Projection
Revenue	\$15,634,036	\$11,979,459	\$11,954,827
Expenditure	\$15,953,915	\$11,537,038	\$11,653,268
Net Increase/Decrease	<\$319,879>	\$442,421	\$301,559

Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics' Economic News Release Consumer Price Index Summary dated 02/10/2022, states that "The all items index rose 7.5% for the 12 months ending January, the largest 12-month increase since the period ending February 1982. The all items less food and energy rose 6.0%, the largest 12-month change since the period ending August 1982. The energy index rose 27% over the last year, and food index increased 7%."
- We continue to assess the equipment and technological needs of each program and update accordingly.
- Growing concern on aging facilities and the need to find viable financing to provide a healthy classroom and workplace environment within our fiscal reach.
- The cost of a new student information system that enables us to meet the data demands currently required by the state needs to be incorporated into the budget.
- Database system to track work-based learning activities in preparation for reporting to the state needs to be incorporated into the budget.
- Impact of high and increasing employer STRS and PERS contributions to address statewide unfunded liability continue to increase our annual benefit cost of employees. Per School Services of California, Inc., as of 01/17/2022:

- For STRS, FY 2021-2022 rate is 16.92%, anticipated increase to 19.10% by FY 2022-2023, and three FYs thereafter.
- For PERS, FY 2021-2022 rate is 22.91%, anticipated increase to 27.80% by FY 2025-2026.

Fund 110 – Adult Education Fund: Highlights of Changes

Adult Education Fund primarily operates on a fee basis, which adjusts throughout the FY based on student interest in the programs. Payment for classes occur prior to the start of each trimester, whilst adjusting revenues and expenditures based on the enrollment of each program. Limitations on class size due to health orders related to operating during the pandemic have reduced the number of students who can enroll in classes by approximately 50%.

Major Changes to Revenue:

- There were no major changes to revenues since First Interim.

Major Changes to Expenditure:

- Increase in budgeted expenditures to better match revenues of programs.

Revenues and expenditures to Adult Education Fund are summarized as follows:

From Adopted Budget to Second Interim Report

FY 2021-2022	Adopted Budget	Second Interim Report	Difference
Revenue	\$1,134,508	\$1,134,008	<\$500>
Expenditures	\$1,091,947	\$1,135,087	\$43,140
Difference	\$42,561	<\$1,079>	<\$43,640>

Considerations Moving Forward

- Continue to monitor enrollment to align course offerings with student interest.
- Continue to identify opportunities to leverage funding sources to support adult students.
- Identify opportunities to expend adult program offerings based on labor market needs.

Overall, Eden Area ROP continues to monitor revenues and expenses for all funds and seeks to identify opportunities to leverage resources to maximize support for students in Career Technical Education programs.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2021-22 Board Approved Operating Budget			
Form	Description	2021-22 Original Budget	2021-22 Actuals to Date	2021-22 Projected Totals	
01l	General Fund/County School Service Fund	G	G	G	GS
08l	Student Activity Special Revenue Fund				
10l	Special Education Pass-Through Fund				
11l	Adult Education Fund	G	G	G	G
12l	Child Development Fund				
13l	Cafeteria Special Revenue Fund				
14l	Deferred Maintenance Fund				
15l	Pupil Transportation Equipment Fund				
17l	Special Reserve Fund for Other Than Capital Outlay Projects				
18l	School Bus Emissions Reduction Fund				
20l	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21l	Building Fund				
35l	County School Facilities Fund				
40l	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
61l	Cafeteria Enterprise Fund				
67l	Self-Insurance Fund				
71l	Retiree Benefit Fund	G	G	G	G
76l	Warrant/Pass-Through Fund				
95l	Student Body Fund				
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	422,053.00	554,051.00	224,146.79	554,051.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,941,415.00	1,958,436.00	6,067,021.50	1,958,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,792,647.00	12,721,549.00	7,616,424.11	12,721,549.00	0.00	0.0%
5) TOTAL, REVENUES			11,156,115.00	15,234,036.00	13,907,592.40	15,234,036.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,840,251.00	3,100,119.00	1,586,106.58	3,100,119.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,316,340.00	1,611,103.00	758,782.92	1,611,103.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,059,710.00	2,196,129.00	928,993.50	2,196,129.00	0.00	0.0%
4) Books and Supplies		4000-4999	341,840.00	619,884.00	240,915.25	619,884.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,773,738.00	8,419,772.00	3,725,173.08	8,419,772.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	6,908.00	0.00	6,908.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,331,879.00	15,953,915.00	7,239,971.33	15,953,915.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,764.00)	(719,879.00)	6,667,621.07	(719,879.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	440,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			440,000.00	400,000.00	0.00	400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			264,236.00	(319,879.00)	6,667,621.07	(319,879.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,257,133.00	6,257,133.00		6,257,133.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,257,133.00	6,257,133.00		6,257,133.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,257,133.00	6,257,133.00		6,257,133.00		
2) Ending Balance, June 30 (E + F1e)			6,521,369.00	5,937,254.00		5,937,254.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	339,813.00	339,988.00		339,988.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,670,723.00	4,640,031.00		4,640,031.00		
Instructional Materials	0000	9780	150,000.00					
Technology Refresh	0000	9780	350,000.00					
Facilities Improvements	0000	9780	300,000.00					
Maintenance Upgrades	0000	9780	200,000.00					
Cash Flow for Program Operation	0000	9780	3,337,723.00					
Safety Protection - Supplies and Protective Ge	0000	9780	350,000.00					
Distant Learning - Supplies and Services	0000	9780	300,000.00					
Increase Bus Routes - Transportation	0000	9780	600,000.00					
STRS & PERS Increases	0000	9780	83,000.00					
Instructional Materials	0000	9780		150,000.00				
Technology Refresh	0000	9780		350,000.00				
Facilities Improvements	0000	9780		300,000.00				
Maintenance Upgrades	0000	9780		200,000.00				
Cash Flow for Program Operations	0000	9780		2,307,031.00				
Safety Protection - Supplies and Protective Ge	0000	9780		350,000.00				
Distant Learning - Supplies and Services	0000	9780		300,000.00				
Increase Bus Routes - Transportation	0000	9780		600,000.00				
STRS & PERS Increase	0000	9780		83,000.00				
Instructional Materials	0000	9780				150,000.00		
Technology Refresh	0000	9780				350,000.00		
Facilities Improvements	0000	9780				300,000.00		
Maintenance Upgrades	0000	9780				200,000.00		
Cash Flow for Program Operations	0000	9780				2,307,031.00		
Safety Protection - Supplies and Protective Ge	0000	9780				350,000.00		
Distant Learning - Supplies and Services	0000	9780				300,000.00		
Increase Bus Routes - Transportation	0000	9780				600,000.00		
STRS & PERS Increase	0000	9780				83,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	511,829.00	957,235.00		957,235.00		
Unassigned/Unappropriated Amount		9790	(996.00)	0.00		0.00		

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FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	422,053.00	554,051.00	224,146.79	554,051.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			422,053.00	554,051.00	224,146.79	554,051.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,384,525.00	1,384,525.00	1,246,072.50	1,384,525.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	556,890.00	573,911.00	4,820,949.00	573,911.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,941,415.00	1,958,436.00	6,067,021.50	1,958,436.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	21,613.95	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	516,478.00	4,445,380.00	2,819,545.05	4,445,380.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	8,186,169.00	8,186,169.00	4,775,265.11	8,186,169.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,792,647.00	12,721,549.00	7,616,424.11	12,721,549.00	0.00	0.0%
TOTAL, REVENUES			11,156,115.00	15,234,036.00	13,907,592.40	15,234,036.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,154,737.00	2,385,385.00	1,163,076.98	2,385,385.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	179,748.00	181,325.00	94,389.85	181,325.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	505,766.00	533,409.00	328,639.75	533,409.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,840,251.00	3,100,119.00	1,586,106.58	3,100,119.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	123,836.00	176,602.00	65,354.09	176,602.00	0.00	0.0%
Classified Support Salaries		2200	184,070.00	172,633.00	85,058.30	172,633.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	542,338.00	748,324.00	318,877.64	748,324.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	466,096.00	513,544.00	289,492.89	513,544.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,316,340.00	1,611,103.00	758,782.92	1,611,103.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	745,480.00	804,499.00	247,472.40	804,499.00	0.00	0.0%
PERS		3201-3202	363,159.00	398,970.00	195,940.05	398,970.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	166,996.00	179,490.00	94,192.94	179,490.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	567,684.00	598,871.00	305,349.64	598,871.00	0.00	0.0%
Unemployment Insurance		3501-3502	70,126.00	75,217.00	31,611.58	75,217.00	0.00	0.0%
Workers' Compensation		3601-3602	83,073.00	86,122.00	42,501.46	86,122.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,192.00	52,960.00	11,925.43	52,960.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,059,710.00	2,196,129.00	928,993.50	2,196,129.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	19,561.00	108,131.00	31,448.68	108,131.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	21,500.00	0.00	21,500.00	0.00	0.0%
Materials and Supplies		4300	264,229.00	373,968.00	125,294.88	373,968.00	0.00	0.0%
Noncapitalized Equipment		4400	55,050.00	116,285.00	84,171.69	116,285.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			341,840.00	619,884.00	240,915.25	619,884.00	0.00	0.0%

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SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	599,138.00	679,054.00	472,754.00	679,054.00	0.00	0.0%
Travel and Conferences		5200	32,415.00	25,343.00	5,200.25	25,343.00	0.00	0.0%
Dues and Memberships		5300	23,004.00	27,137.00	19,443.87	27,137.00	0.00	0.0%
Insurance		5400-5450	46,003.00	48,544.00	48,544.00	48,544.00	0.00	0.0%
Operations and Housekeeping Services		5500	173,000.00	169,600.00	101,350.97	169,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,107.00	81,063.00	59,921.24	81,063.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,688,248.00	7,290,007.00	2,952,859.07	7,290,007.00	0.00	0.0%
Communications		5900	100,823.00	99,024.00	65,099.68	99,024.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,773,738.00	8,419,772.00	3,725,173.08	8,419,772.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	6,908.00	0.00	6,908.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,908.00	0.00	6,908.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,331,879.00	15,953,915.00	7,239,971.33	15,953,915.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	440,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			440,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			440,000.00	400,000.00	0.00	400,000.00		

Resource	Description	2021/22 Projected Year Totals
5810	Other Restricted Federal	222,609.00
9010	Other Restricted Local	117,379.00
Total, Restricted Balance		<u>339,988.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	390,000.00	390,000.00	68,525.00	390,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	744,508.00	744,008.00	327,771.19	744,008.00	0.00	0.0%
5) TOTAL, REVENUES			1,134,508.00	1,134,008.00	396,296.19	1,134,008.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	312,459.00	332,959.00	225,402.83	332,959.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,651.00	141,626.00	81,225.69	141,626.00	0.00	0.0%
3) Employee Benefits		3000-3999	181,446.00	186,646.00	110,193.38	186,646.00	0.00	0.0%
4) Books and Supplies		4000-4999	72,114.00	100,459.00	53,367.52	100,459.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	385,277.00	366,367.00	33,769.02	366,367.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	7,030.00	6,956.76	7,030.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,091,947.00	1,135,087.00	510,915.20	1,135,087.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,561.00	(1,079.00)	(114,619.01)	(1,079.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,561.00	(1,079.00)	(114,619.01)	(1,079.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,832.00	55,832.00		55,832.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,832.00	55,832.00		55,832.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,832.00	55,832.00		55,832.00		
2) Ending Balance, June 30 (E + F1e)			98,393.00	54,753.00		54,753.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	44,706.00	27,655.00		27,655.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	53,687.00	27,098.00		27,098.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	390,000.00	390,000.00	68,525.00	390,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			390,000.00	390,000.00	68,525.00	390,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	852.94	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	742,508.00	742,008.00	326,918.25	742,008.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			744,508.00	744,008.00	327,771.19	744,008.00	0.00	0.0%
TOTAL, REVENUES			1,134,508.00	1,134,008.00	396,296.19	1,134,008.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,098.00	208,598.00	147,898.97	208,598.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,361.00	124,361.00	77,503.86	124,361.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			312,459.00	332,959.00	225,402.83	332,959.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	2,532.63	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	14,019.00	14,019.00	8,421.91	14,019.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	126,632.00	127,607.00	70,271.15	127,607.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			140,651.00	141,626.00	81,225.69	141,626.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	52,869.00	56,869.00	36,065.33	56,869.00	0.00	0.0%
PERS		3201-3202	32,224.00	32,224.00	18,028.61	32,224.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16,716.00	17,116.00	11,074.40	17,116.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	56,361.00	56,361.00	32,877.18	56,361.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,421.00	8,821.00	4,474.19	8,821.00	0.00	0.0%
Workers' Compensation		3601-3602	9,301.00	9,701.00	5,449.86	9,701.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,554.00	5,554.00	2,223.81	5,554.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,446.00	186,646.00	110,193.38	186,646.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	40,106.00	37,394.41	40,106.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	72,114.00	60,353.00	15,973.11	60,353.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,114.00	100,459.00	53,367.52	100,459.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,810.00	3,990.00	3,186.09	3,990.00	0.00	0.0%
Dues and Memberships		5300	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,750.00	4,150.00	1,950.71	4,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,220.00	23,220.00	15,600.00	23,220.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	351,135.00	330,645.00	12,007.24	330,645.00	0.00	0.0%
Communications		5900	2,962.00	2,962.00	1,024.98	2,962.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,277.00	366,367.00	33,769.02	366,367.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	7,030.00	6,956.76	7,030.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,030.00	6,956.76	7,030.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,091,947.00	1,135,087.00	510,915.20	1,135,087.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	27,655.00
Total, Restricted Balance		27,655.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,200.00	4,200.00	515.88	4,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,200.00	4,200.00	515.88	4,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	4,200.00	515.88	4,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,800.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(33,800.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,600.00)	4,200.00	515.88	4,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,995.00	207,995.00		207,995.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,995.00	207,995.00		207,995.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,995.00	207,995.00		207,995.00		
2) Ending Balance, June 30 (E + F1e)			178,395.00	212,195.00		212,195.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	178,395.00	212,195.00		212,195.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	4,200.00	4,200.00	515.88	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,200.00	4,200.00	515.88	4,200.00	0.00	0.0%
TOTAL, REVENUES			4,200.00	4,200.00	515.88	4,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	33,800.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,800.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(33,800.00)	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,000.00	73,000.00	7,682.16	73,000.00	0.00	0.0%
5) TOTAL, REVENUES			73,000.00	73,000.00	7,682.16	73,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	350,000.00	0.00	350,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,000.00)	(277,000.00)	7,682.16	(277,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	406,200.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(406,200.00)	(400,000.00)	0.00	(400,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(683,200.00)	(677,000.00)	7,682.16	(677,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,096,067.00	3,096,067.00		3,096,067.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,067.00	3,096,067.00		3,096,067.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,067.00	3,096,067.00		3,096,067.00		
2) Ending Balance, June 30 (E + F1e)			2,412,867.00	2,419,067.00		2,419,067.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,412,867.00	2,419,067.00		2,419,067.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	73,000.00	73,000.00	7,682.16	73,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,000.00	73,000.00	7,682.16	73,000.00	0.00	0.0%
TOTAL, REVENUES			73,000.00	73,000.00	7,682.16	73,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	350,000.00	0.00	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	406,200.00	400,000.00	0.00	400,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			406,200.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(406,200.00)	(400,000.00)	0.00	(400,000.00)		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
5) TOTAL, REVENUES			27,000.00	27,000.00	0.00	27,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	700.00	700.00	0.00	700.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			700.00	700.00	0.00	700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,300.00	26,300.00	0.00	26,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			26,300.00	26,300.00	0.00	26,300.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	792,978.00	792,978.00		792,978.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			792,978.00	792,978.00		792,978.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			792,978.00	792,978.00		792,978.00		
2) Ending Net Position, June 30 (E + F1e)			819,278.00	819,278.00		819,278.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	819,278.00	819,278.00		819,278.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
TOTAL, REVENUES			27,000.00	27,000.00	0.00	27,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			700.00	700.00	0.00	700.00	0.00	0.0%
TOTAL, EXPENSES			700.00	700.00	0.00	700.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
Total, Restricted Net Position		0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			8,900,325.90	14,614,705.41	18,966,907.36	18,764,138.50	18,398,415.34	22,655,578.14	21,898,458.56	22,324,788.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			96,949.93	77,138.98		0.00	50,057.88	0.00	84,904.21
Other State Revenue	8300-8599			1,261,072.50	10,800.00	24,800.00	4,770,349.00			
Other Local Revenue	8600-8799		2,714,713.81	92,693.22	745,191.99	605,616.76	627,175.52	285,664.85	2,545,367.96	1,100,000.00
Interfund Transfers In	8910-8929								0.00	200,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,714,713.81	1,450,715.65	833,130.97	630,416.76	5,397,524.52	335,722.73	2,545,367.96	1,384,904.21
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		53,909.19	78,774.00	294,047.12	291,420.33	292,556.61	0.00	575,318.33	301,600.00
Classified Salaries	2000-2999		77,896.31	107,034.32	116,227.86	114,613.31	114,508.72	114,372.87	114,129.53	169,000.00
Employee Benefits	3000-3999		56,525.66	78,741.48	161,572.97	160,696.75	157,877.69	57,874.58	255,704.37	251,000.00
Books and Supplies	4000-4999		6,348.22	69,604.90	43,066.05	30,658.48	48,848.92	26,926.22	15,462.46	68,000.00
Services	5000-5999		220,633.81	191,095.32	328,419.79	386,406.46	605,510.73	979,883.61	1,013,223.36	1,150,000.00
Capital Outlay	6000-6599						6,956.76	(6,956.76)		
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			415,313.19	525,250.02	943,333.79	983,795.33	1,226,259.43	1,172,100.52	1,973,838.05	1,939,600.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	165,725.40	104,387.32	(560.42)	(1,209.36)	(178.00)		(6,458.27)	(11,329.54)	
Accounts Receivable	9200-9299	2,682,525.64		1,902,354.40	15,266.00	15,335.75	82,320.00	1,425.78		449,569.49
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,848,251.04	104,387.32	1,901,793.98	14,056.64	15,157.75	82,320.00	(5,032.49)	(11,329.54)	449,569.49
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,014,718.00	(3,310,591.57)	2,435,843.97	106,622.68	27,502.34	(3,577.71)	(84,290.70)	133,870.01	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	3,961,586.31		(3,960,786.31)						2,500,000.00
Deferred Inflows of Resources	9690									
SUBTOTAL		4,976,304.31	(3,310,591.57)	(1,524,942.34)	106,622.68	27,502.34	(3,577.71)	(84,290.70)	133,870.01	2,500,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,128,053.27)	3,414,978.89	3,426,736.32	(92,566.04)	(12,344.59)	85,897.71	79,258.21	(145,199.55)	(2,050,430.51)
E. NET INCREASE/DECREASE (B - C + D)			5,714,379.51	4,352,201.95	(202,768.86)	(365,723.16)	4,257,162.80	(757,119.58)	426,330.36	(2,605,126.30)
F. ENDING CASH (A + E)			14,614,705.41	18,966,907.36	18,764,138.50	18,398,415.34	22,655,578.14	21,898,458.56	22,324,788.92	19,719,662.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		19,719,662.62	16,718,228.72	12,317,842.41	12,071,334.41				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	50,000.00	50,000.00	50,000.00	50,000.00	45,000.00		554,051.00	554,051.00
Other State Revenue	8300-8599	661,763.50					(4,770,349.00)	1,958,436.00	1,958,436.00
Other Local Revenue	8600-8799	1,100,000.00	1,100,000.00	1,100,000.00	400,000.00	305,124.89		12,721,549.00	12,721,549.00
Interfund Transfers In	8910-8929		200,000.00					400,000.00	400,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,811,763.50	1,350,000.00	1,150,000.00	450,000.00	350,124.89	(4,770,349.00)	15,634,036.00	15,634,036.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	301,600.00	301,600.00	301,600.00	301,600.00	6,093.42		3,100,119.00	3,100,119.00
Classified Salaries	2000-2999	169,000.00	169,000.00	169,000.00	169,000.00	7,320.08		1,611,103.00	1,611,103.00
Employee Benefits	3000-3999	251,000.00	251,000.00	251,000.00	251,000.00	12,135.50		2,196,129.00	2,196,129.00
Books and Supplies	4000-4999	68,000.00	68,000.00	68,000.00	68,000.00	38,968.75		619,884.00	619,884.00
Services	5000-5999	1,150,000.00	1,000,000.00	600,000.00	700,000.00	94,598.92		8,419,772.00	8,419,772.00
Capital Outlay	6000-6599			6,908.00				6,908.00	6,908.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,939,600.00	1,789,600.00	1,396,508.00	1,489,600.00	159,116.67	0.00	15,953,915.00	15,953,915.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	81,073.67						165,725.40	
Accounts Receivable	9200-9299	216,254.22						2,682,525.64	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		297,327.89	0.00	0.00	0.00	0.00	0.00	2,848,251.04	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,709,338.98						1,014,718.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	1,461,586.31	3,960,786.31					3,961,586.31	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,170,925.29	3,960,786.31	0.00	0.00	0.00	0.00	4,976,304.31	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,873,597.40)	(3,960,786.31)	0.00	0.00	0.00	0.00	(2,128,053.27)	
E. NET INCREASE/DECREASE (B - C + D)		(3,001,433.90)	(4,400,386.31)	(246,508.00)	(1,039,600.00)	191,008.22	(4,770,349.00)	(2,447,932.27)	(319,879.00)
F. ENDING CASH (A + E)		16,718,228.72	12,317,842.41	12,071,334.41	11,031,734.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,452,393.63	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			11,031,734.41	10,534,738.52	11,724,042.63	11,574,142.63	11,428,742.63	11,272,342.63	11,535,942.63	11,399,822.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299								57,053.00	115,000.00
Other State Revenue	8300-8599			962,500.00	0.00	0.00	0.00	0.00	385,000.00	0.00
Other Local Revenue	8600-8799			826,200.00	826,200.00	826,200.00	826,200.00	826,200.00	826,200.00	826,200.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	1,788,700.00	826,200.00	826,200.00	826,200.00	826,200.00	1,268,253.00	941,200.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		51,000.00	74,500.00	278,000.00	276,000.00	280,000.00	0.00	554,773.00	280,000.00
Classified Salaries	2000-2999		64,000.00	88,000.00	95,000.00	94,000.00	94,000.00	94,000.00	94,000.00	137,000.00
Employee Benefits	3000-3999			81,300.00	186,500.00	185,000.00	187,000.00	47,000.00	327,000.00	212,000.00
Books and Supplies	4000-4999		10,000.00	40,000.00	23,000.00	23,000.00	28,000.00	28,000.00	28,000.00	28,000.00
Services	5000-5999		450,000.00	393,600.00	393,600.00	393,600.00	393,600.00	393,600.00	393,600.00	393,600.00
Capital Outlay	6000-6599								7,000.00	
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			575,000.00	677,400.00	976,100.00	971,600.00	982,600.00	562,600.00	1,404,373.00	1,050,600.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	315,124.89	157,562.44	157,562.45						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		315,124.89	157,562.44	157,562.45	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	159,116.67	79,558.33	79,558.34						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		159,116.67	79,558.33	79,558.34	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		156,008.22	78,004.11	78,004.11	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(496,995.89)	1,189,304.11	(149,900.00)	(145,400.00)	(156,400.00)	263,600.00	(136,120.00)	(109,400.00)
F. ENDING CASH (A + E)			10,534,738.52	11,724,042.63	11,574,142.63	11,428,742.63	11,272,342.63	11,535,942.63	11,399,822.63	11,290,422.63
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,290,422.63	11,373,522.63	11,649,122.63	11,599,722.63				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	115,000.00	115,000.00			20,000.00		422,053.00	422,053.00
Other State Revenue	8300-8599	192,500.00	385,000.00	0.00		33,436.00		1,958,436.00	1,958,436.00
Other Local Revenue	8600-8799	826,200.00	826,200.00	826,200.00	826,200.00	160,770.00		9,248,970.00	9,015,664.00
Interfund Transfers In	8910-8929			175,000.00	175,000.00	0.00		350,000.00	350,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,133,700.00	1,326,200.00	1,001,200.00	1,001,200.00	214,206.00	0.00	11,979,459.00	11,746,153.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	280,000.00	280,000.00	280,000.00	280,000.00	18,283.00		2,932,556.00	2,932,556.00
Classified Salaries	2000-2999	137,000.00	137,000.00	137,000.00	137,000.00	10,994.00		1,318,994.00	1,318,994.00
Employee Benefits	3000-3999	212,000.00	212,000.00	212,000.00	212,000.00	13,828.00		2,087,628.00	2,087,628.00
Books and Supplies	4000-4999	28,000.00	28,000.00	28,000.00	28,000.00	21,840.00		341,840.00	341,840.00
Services	5000-5999	393,600.00	393,600.00	393,600.00	393,600.00	69,420.00		4,849,020.00	4,808,773.00
Capital Outlay	6000-6599							7,000.00	7,000.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,050,600.00	1,050,600.00	1,050,600.00	1,050,600.00	134,365.00	0.00	11,537,038.00	11,496,791.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							315,124.89	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	315,124.89	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							159,116.67	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	159,116.67	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	156,008.22	
E. NET INCREASE/DECREASE (B - C + D)		83,100.00	275,600.00	(49,400.00)	(49,400.00)	79,841.00	0.00	598,429.22	249,362.00
F. ENDING CASH (A + E)		11,373,522.63	11,649,122.63	11,599,722.63	11,550,322.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,630,163.63	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____

Date: _____

JPA Administrator or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: March 03, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Anthony Oum

Telephone: 510/293-2906

Title: Fiscal Services Administrator

E-mail: aoum@edenrop.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	n/a	
		• Classified? (Section S8B, Line 1b)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	554,051.00	-23.82%	422,053.00	0.00%	422,053.00
3. Other State Revenues	8300-8599	1,958,436.00	0.00%	1,958,436.00	0.00%	1,958,436.00
4. Other Local Revenues	8600-8799	12,721,549.00	-27.30%	9,248,970.00	0.54%	9,299,338.00
5. Other Financing Sources						
a. Transfers In	8900-8929	400,000.00	-12.50%	350,000.00	-21.43%	275,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		15,634,036.00	-23.38%	11,979,459.00	-0.21%	11,954,827.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,100,119.00		2,932,556.00
b. Step & Column Adjustment				26,529.00		25,888.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(194,092.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,100,119.00	-5.41%	2,932,556.00	0.88%	2,958,444.00
2. Classified Salaries						
a. Base Salaries				1,611,103.00		1,318,994.00
b. Step & Column Adjustment				17,883.00		14,270.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(309,992.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,611,103.00	-18.13%	1,318,994.00	1.08%	1,333,264.00
3. Employee Benefits	3000-3999	2,196,129.00	-4.94%	2,087,628.00	1.07%	2,109,966.00
4. Books and Supplies	4000-4999	619,884.00	-44.85%	341,840.00	0.00%	341,840.00
5. Services and Other Operating Expenditures	5000-5999	8,419,772.00	-42.41%	4,849,020.00	1.11%	4,902,754.00
6. Capital Outlay	6000-6999	6,908.00	1.33%	7,000.00	0.00%	7,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		15,953,915.00	-27.69%	11,537,038.00	1.01%	11,653,268.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(319,879.00)		442,421.00		301,559.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,257,133.00		5,937,254.00		6,379,675.00
2. Ending Fund Balance (Sum lines C and D1)		5,937,254.00		6,379,675.00		6,681,234.00
3. Components of Ending Fund Balance (Form 011)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	339,988.00		191,605.00		191,605.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,640,031.00		5,269,967.00		5,261,847.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	957,235.00		725,044.00		799,985.00
2. Unassigned/Unappropriated	9790	0.00		193,059.00		427,797.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,937,254.00		6,379,675.00		6,681,234.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	957,235.00		725,044.00		799,985.00
c. Unassigned/Unappropriated	9790	0.00		193,059.00		427,797.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		957,235.00		918,103.00		1,227,782.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		6.00%		7.96%		10.54%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		15,953,915.00		11,537,038.00		11,653,268.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		15,953,915.00		11,537,038.00		11,653,268.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		797,695.75		576,851.90		582,663.40
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
8. Reserve Standard (Greater of Line F6 or F7)		797,695.75		576,851.90		582,663.40
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustment decreases reflect decrease in appropriation due to grant programs ending such as HPN, SWp and CLPCCD grants.						

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.
2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.
3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.
4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2018-19)	5,879,681.89	13,192,484.65	44.6%
Second Prior Year (2019-20)	5,970,070.17	11,430,117.42	52.2%
First Prior Year (2020-21)	5,852,432.15	11,580,302.45	50.5%
Historical Average Ratio:			49.1%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	44.1% to 54.1%	44.1% to 54.1%	44.1% to 54.1%

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals			Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	
Current Year (2021-22)	6,907,351.00	15,953,915.00	43.3%	Not Met
1st Subsequent Year (2022-23)	6,339,178.00	11,537,038.00	54.9%	Not Met
2nd Subsequent Year (2023-24)	6,401,674.00	11,653,268.00	54.9%	Not Met

5C. Comparison of JPA Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Multiple grant programs that crosses FYs are set to end 1st Subsequent Year and 2nd Subsequent Year causing adjustments in budget appropriation.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

JPA's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
JPA's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the JPA's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the JPA's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	554,051.00	554,051.00	0.0%	No
1st Subsequent Year (2022-23)	422,053.00	422,053.00	0.0%	No
2nd Subsequent Year (2023-24)	422,053.00	422,053.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	1,958,436.00	1,958,436.00	0.0%	No
1st Subsequent Year (2022-23)	1,958,436.00	1,958,436.00	0.0%	No
2nd Subsequent Year (2023-24)	1,958,436.00	1,958,436.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	12,703,759.00	12,721,549.00	0.1%	No
1st Subsequent Year (2022-23)	9,015,664.00	9,248,970.00	2.6%	No
2nd Subsequent Year (2023-24)	9,015,664.00	9,299,338.00	3.1%	No

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	581,097.00	619,884.00	6.7%	Yes
1st Subsequent Year (2022-23)	341,840.00	341,840.00	0.0%	No
2nd Subsequent Year (2023-24)	341,840.00	341,840.00	0.0%	No

Explanation
(required if Yes)

For Current Year, pull from fund balance to address operational needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	8,184,292.00	8,419,772.00	2.9%	No
1st Subsequent Year (2022-23)	4,808,773.00	4,849,020.00	0.8%	No
2nd Subsequent Year (2023-24)	4,853,818.00	4,902,754.00	1.0%	No

Explanation
(required if Yes)

6B. Calculating the JPA's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2021-22)	15,216,246.00	15,234,036.00	0.1%	Met
1st Subsequent Year (2022-23)	11,396,153.00	11,629,459.00	2.0%	Met
2nd Subsequent Year (2023-24)	11,396,153.00	11,679,827.00	2.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	8,765,389.00	9,039,656.00	3.1%	Met
1st Subsequent Year (2022-23)	5,150,613.00	5,190,860.00	0.8%	Met
2nd Subsequent Year (2023-24)	5,195,658.00	5,244,594.00	0.9%	Met

6C. Comparison of JPA Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the JPA is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the JPA's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A JPA that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	6.0%	8.0%	10.5%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.7%	3.5%

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	
Current Year (2021-22)	(319,879.00)	15,953,915.00	2.0%	Met
1st Subsequent Year (2022-23)	442,421.00	11,537,038.00	N/A	Met
2nd Subsequent Year (2023-24)	301,559.00	11,653,268.00	N/A	Met

8C. Comparison of JPA Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the JPA's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2021-22)	5,937,254.00	Met
1st Subsequent Year (2022-23)	6,379,675.00	Met
2nd Subsequent Year (2023-24)	6,681,234.00	Met

9A-2. Comparison of the JPA's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the JPA's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2021-22)	11,031,734.41	Met

9B-2. Comparison of the JPA's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level		JPA ADA	
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A JPA that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the JPA's Special Education Pass-through Exclusions (only for JPAs that serve as the AU of a SELPA)

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	15,953,915.00	11,537,038.00	11,653,268.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,953,915.00	11,537,038.00	11,653,268.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	797,695.75	576,851.90	582,663.40
6. Reserve Standard - by Amount (\$71,000 for JPAs with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	797,695.75	576,851.90	582,663.40

10C. Calculating the JPA's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	957,235.00	725,044.00	799,985.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	193,059.00	427,797.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. JPA's Available Reserve Amount (Lines C1 thru C7)	957,235.00	918,103.00	1,227,782.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	7.96%	10.54%
JPA's Reserve Standard (Section 10B, Line 7):	797,695.75	576,851.90	582,663.40
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your JPA have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your JPA have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your JPA have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

JPA's Contributions and Transfers Standard:**-5.0% to +5.0%
or -\$20,000 to +\$20,000****S5A. Identification of the JPA's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Transfers In and Transfers Out, if Form MYPI exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
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1a. Contributions, Unrestricted General Fund

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

Current Year (2021-22)	400,000.00	400,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	370,000.00	350,000.00	-5.4%	(20,000.00)	Met
2nd Subsequent Year (2023-24)	300,000.00	275,000.00	-8.3%	(25,000.00)	Not Met

1c. Transfers Out, General Fund *

Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1b-1c or if Yes for Item 1d.

1a. This item is not applicable for JPAs.

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

For 2nd Subsequent Year, transfer into Fund 010 decreased by \$25,000 for it may not materialize as anticipated. .

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the JPA's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

These contracted increases will be paid for by the general fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the JPA's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
-
- b. OPEB plan(s) fiduciary net position (if applicable)
-
- c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
907,223.00	907,223.00
792,362.00	792,362.00
114,861.00	114,861.00

- d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?
-
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Actuarial	Actuarial
Nov 18, 2021	Nov 18, 2021

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
-
- Current Year (2021-22)
-
- 1st Subsequent Year (2022-23)
-
- 2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
60,795.00	60,795.00
60,795.00	60,795.00
60,795.00	60,795.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
-
- (Funds 01-70, objects 3701-3752)
-
- Current Year (2021-22)
-
- 1st Subsequent Year (2022-23)
-
- 2nd Subsequent Year (2023-24)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
-
- Current Year (2021-22)
-
- 1st Subsequent Year (2022-23)
-
- 2nd Subsequent Year (2023-24)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits
-
- Current Year (2021-22)
-
- 1st Subsequent Year (2022-23)
-
- 2nd Subsequent Year (2023-24)

8	8
8	8
8	8

4. Comments:

S7B. Identification of the JPA's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The JPA must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the JPA governing board and superintendent.

S8A. Cost Analysis of JPA's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	28.0	27.0	27.0	27.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

70,035

70,702

70,823

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

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Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of JPA's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

n/a

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	13.6	20.0	20.0	20.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete question 2.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

23,220

23,441

23,481

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Current Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

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Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of JPA's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	6.1	6.0	6.0	6.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
31,443	31,743	31,797

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior and current fiscal years?	n/a
A4. Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5. Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the JPA's financial system independent of the county office system?	No
A8. Does the JPA have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of Joint Powers Agency Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
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Second Interim
2021-22 Original Budget
Technical Review Checks

Eden Area ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6355	-996.00

Explanation: Unable to remedy because calculation error at Adopted Budget.

Total of negative resource balances for Fund 01 -996.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6355	9790	-996.00

Explanation: Unable to remedy because calculation error at Adopted Budget.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/25/2022 9:31:36 AM

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Eden Area ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/25/2022 9:31:50 AM

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Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Eden Area ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/25/2022 9:32:04 AM

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Second Interim
2021-22 Actuals to Date
Technical Review Checks

Eden Area ROP JPA

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.